



Fund 101

General Revenue

Presented by: Angie Crews & Janet Price

General Revenue

Accounts for all general government functions.



Source: From the Governmental Accounting, Auditing and Financial Reporting book published by the Government Finance Officers Association.

Image Source: <http://media.web.britannica.com/eb-media/56/140456-004-FCAB30AA.jpg>



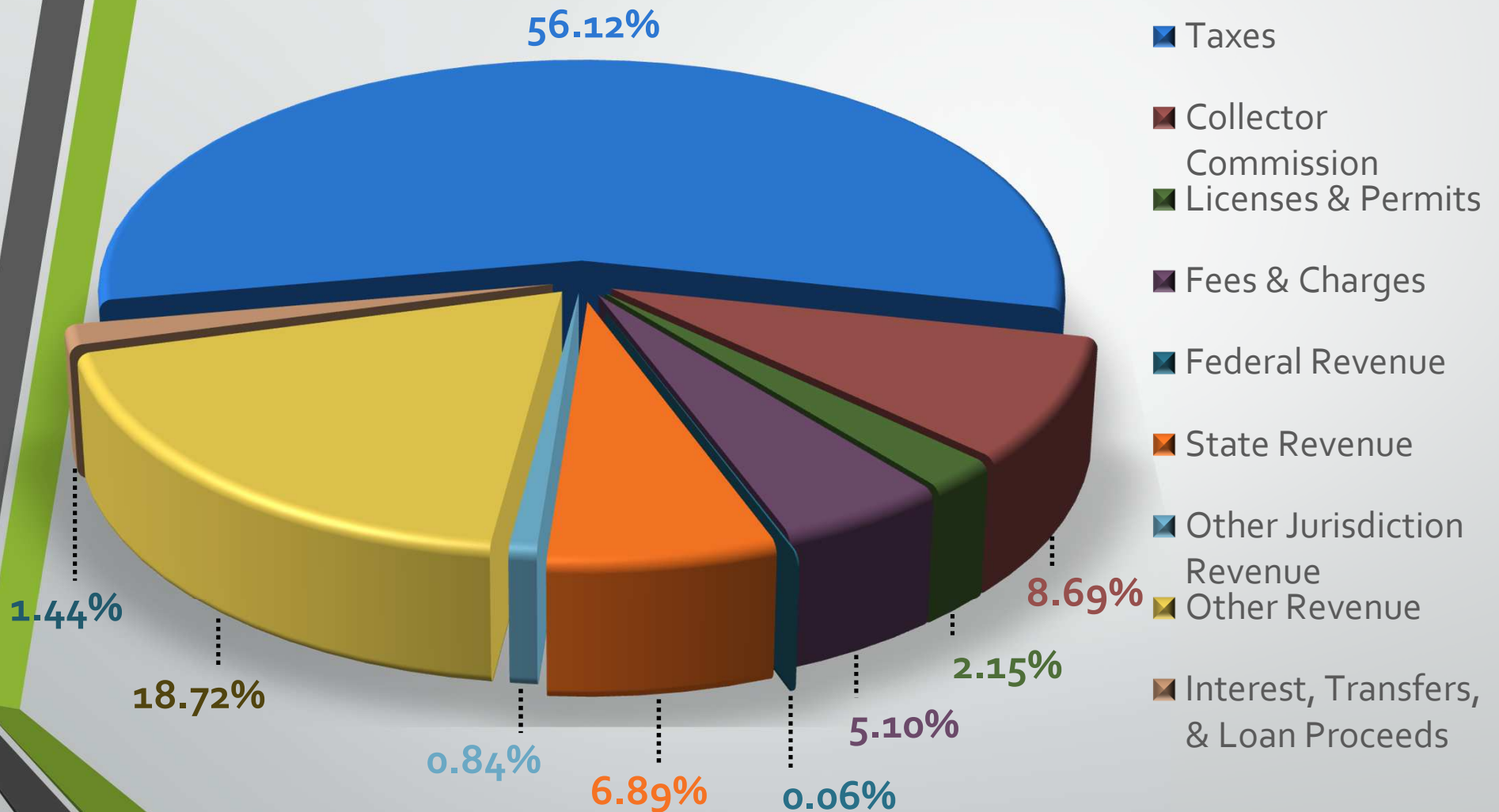
General Revenue

- Serves as the primary reporting vehicle for current government operations
 - Seen in the monthly reporting huddle
- Accounts for all current financial resources not required by law or administrative action to be accounted for in another fund

Image Source: https://upload.wikimedia.org/wikipedia/commons/0/07/Whole_Walnut_Kernel.jpg

Source: From the Governmental Accounting, Auditing and Financial Reporting book published by the Government Finance Officers Association.

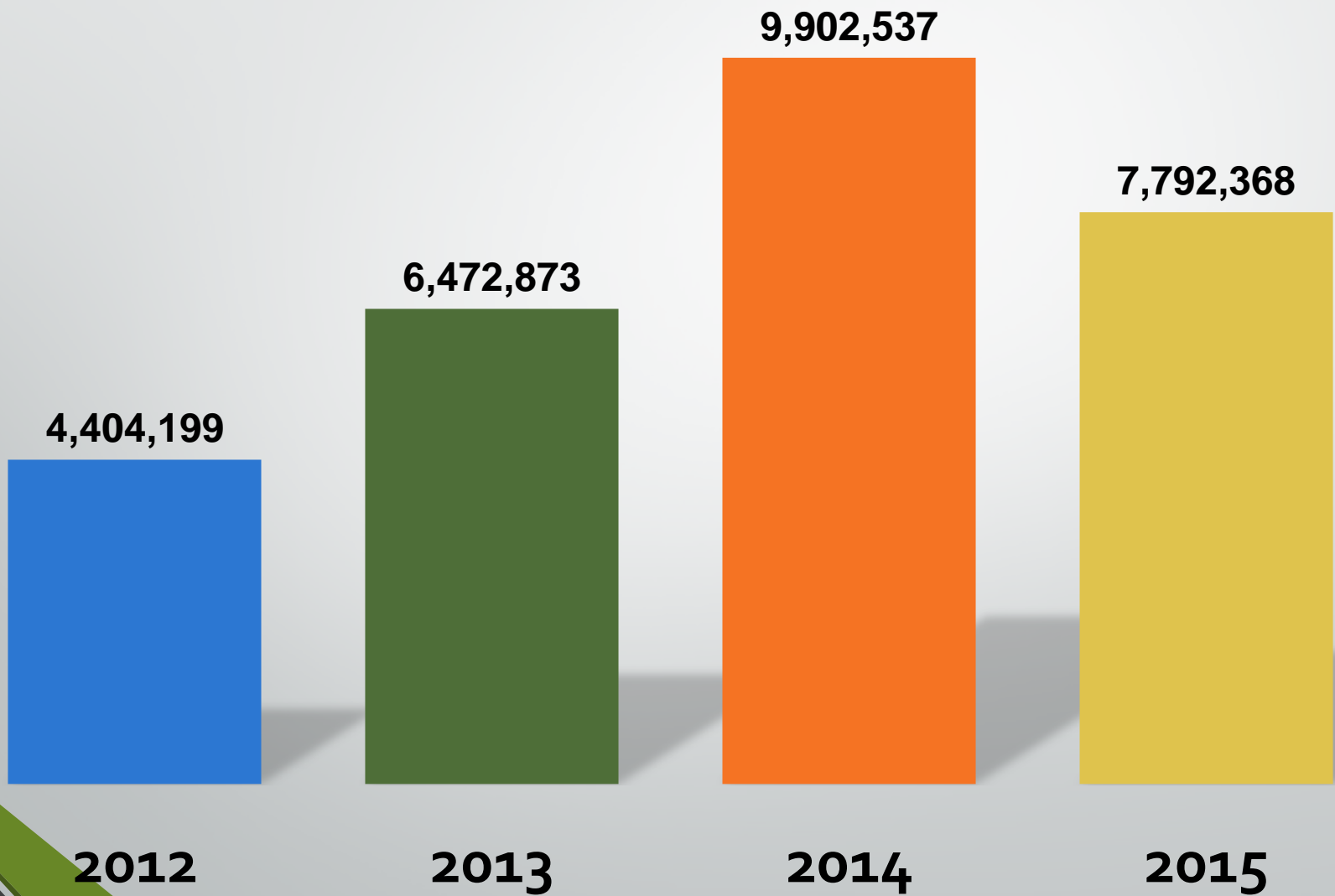
Where Does The Money Come From



Where Does The Money Come From

Taxes	\$ 20,017,266
Collector Commission	3,098,000
Licenses & Permits	765,670
Fees & Charges	1,818,810
Federal Revenue	22,000
State Revenue	2,458,794
Other Jurisdiction Revenue	299,836
Other Revenue	6,677,600
Interest, Transfers & Loan Proceeds	511,971
Subtotal Revenues	<u>35,669,947</u>
Fund Balance Used For Operations	<u>2,110,167</u>
Total Revenues	<u>\$ 37,780,114</u>

Year End Fund Balance



Revenue - Taxes

Where the money comes from:

Real

Personal Property

Railroad and Utility

Sur Tax

Payments in Lieu of Tax

County Sales Tax

MO-Financial Institution Tax

MO-Domestic Stock Insurance

MO-Private Car Tax

Tele cable Franchise Fee





Revenue – Collector Commission

Where the money comes from:

Collector Fees

Collector Assessment Fee

Collector Commission-Springfield

Collector Commission-GR

Tax Penalty Costs

Duplicate Tax Receipts

Collector Miscellaneous Fees

Revenue – Licenses & Permits

Where the money comes from:

- Beverage License
- Merchants License
- Auctioneer's License
- Marriage License
- Building, Plumbing, and Electric Permits
- Plat Fees
- Minor Subdivision Fees
- Zoning Fees
- Book Fund
- Administrative Variance
- Board of Adjustment
- Planning Review
- Zoning Certificates
- Floodplain Development Permits
- Inspection Fees
- Commercial Plan Review
- Grading Permits
- Other-Building & Planning



Revenue – Fees & Charges

Where the money comes from:

- County Officers Comp
- County Clerk Fees
- County Clerk Court Order Fees
- Recorder of Deeds
- Safety Enforcement
- Advertising Fees
- Circuit Clerk Fees
- Pretrial Fees
- Judicial Facility Fees
- Common Ground /Supervised Juvenile Visitation
- Family Court Fees
- Public Administrator Fees
- Financial Administrative Services
- Electronic Monitoring
- Medical Examiner Fees

Revenue – Federal & State

Where the money comes from:

Federal

Special Nutrition Program



State

PA Non Support (Title IV-D)

Dept. of Judicial Offices Salary Reimbursements

Juvenile Detention

Juvenile Youth Services

Juvenile Grants

Voter List Management

Sheriff Grants

Emergency Management Grants

PA Fees for Delinquent Tax

Criminal Fees – Sheriff Services



Revenue – Other Jurisdiction

Where the money comes from:

Pre-Disaster EMO Fees

Juvenile Other Grants

Springfield-EMO

Crime Lab Receipts

Springfield Archives



Revenue – Other

Where the money comes from:



Sunshine Law Requests

Computer Printouts

Maps

Registered Mail Fees

Vending Commission

Merchandise Sales

Rent

Sheriff Fees

Election Expense Reimbursements

Sale of Surplus Property

Court Fees

Insurance Claims / Damage Reimbursements



Revenue – Interest, Loan Proceeds, & Transfers

Interest

- Bank
- Investment
- Interest on Delinquent Taxes

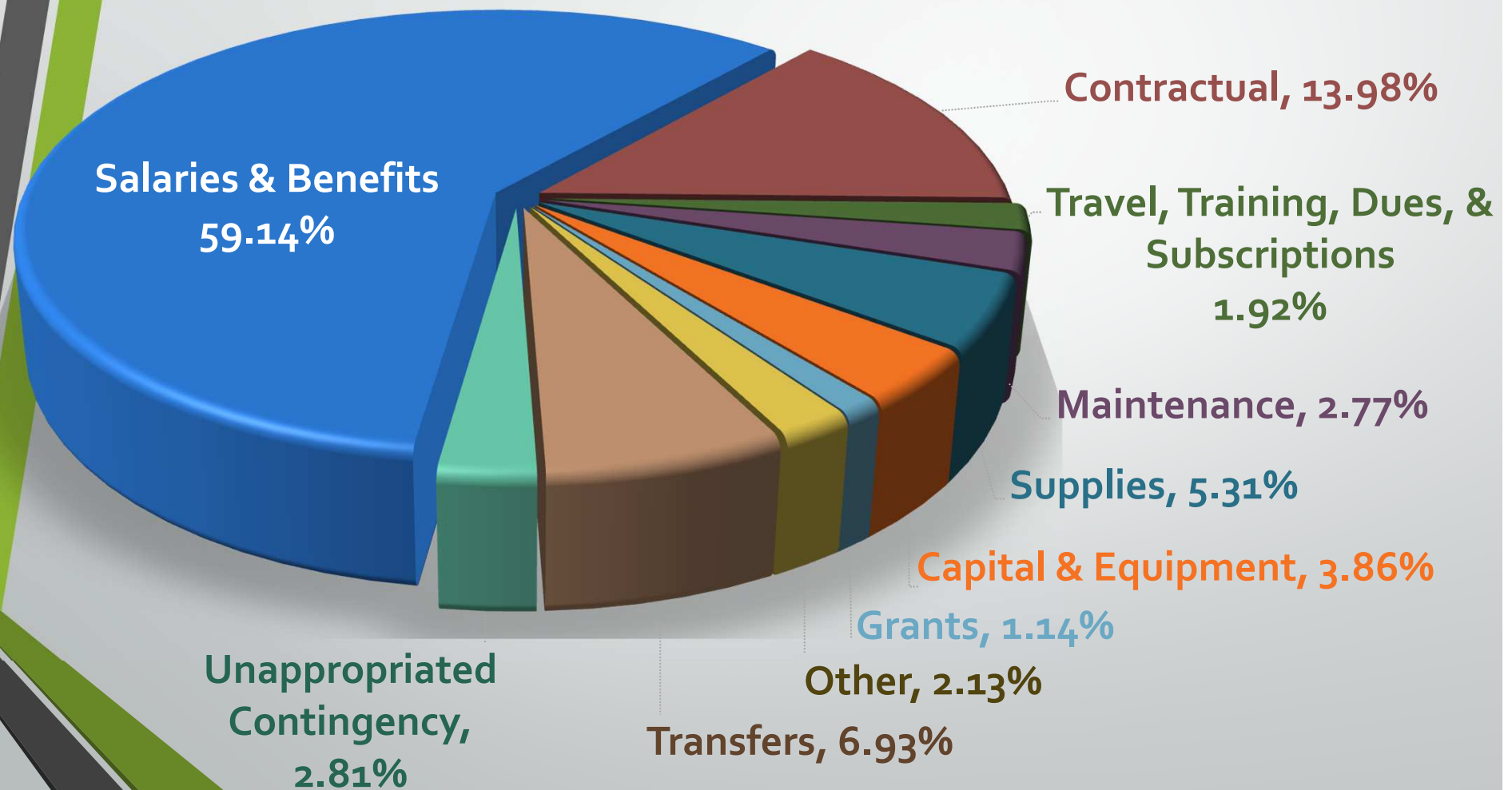


Transfers

- Transfers from Other Funds
- Collector Tax Maintenance Transfers
- Other Fund Transfers



What Is The Money Used For



What Is The Money Used For

Salaries and Benefits	\$ 22,341,666
Contractual	5,281,421
Travel, Training, Dues & Subscriptions	727,195
Maintenance	1,047,507
Supplies	2,005,180
Capital and Equipment	1,459,134
Grants	431,190
Other	805,536
Transfers	2,618,835
Unappropriated Contingency	1,062,450
Total	<u><u>\$ 37,780,114</u></u>



General Revenue Departments

- Auditor
- Budget
- Building Operations
- Circuit Court
- Collector
- Commission
- County Administrator
- County Clerk
- Emergency Management
- General Services
- Human Resources
- Information Systems
- Jail
- Juvenile
- Medical Examiner
- PA Title IV-D
- Pretrial
- Prosecuting Attorney
- Public Administrator
- Purchasing
- Recorder
- Resources Management
- Sheriff
- Treasurer

Total of 441 full time employees paid from GR

Expenses – Salaries & Benefits

What is The Money Used For:

Salaries

Federal Insurance Contributions Act (FICA)

Local Government Employees Retirement System (LAGERS)

Group Insurance

Worker's Compensation

Drug Screenings

Uniform Allowance



Expenses – Contractual

What is The Money Used For:

Legal Counsel

Court & Witness fees

Medical services

Contract Labor

Telephone

Building Liability Insurance

Election Workers & Polling Place Rent

Recording Fees

Health Department Operations

County Official Bonds

Armored Car Service



Expenses – Training / Dues

What is The Money Used For:

Travel Expenses

Lodging

Training Registration Fees

Mileage

Prisoner Transfers

Ward Travel Expenses

Dues & Subscriptions



Expenses – Vehicle Services

What is The Money Used For:

- Assessor
- Building Operations
- Building Regulations
- County Administrator
- Office of Emergency Management (OEM)
- Environmental
- Information Systems
- Juvenile
- Prosecuting Attorney / Prosecuting Attorney Non-Support (Title IV-D)
- Pre Trial
- Public Administrator
- Sheriff



Expenses – Maintenance

What is The Money Used For:



Computers

Equipment

Equipment Lease

Telephone

Buildings

Elevators

Asbestos Removal



Expenses – Supplies

What is The Money Used For:

- Office Supplies
- Postage
- Books & Publications
- Jail (Kitchen & Food)
- Tax Statements
- Election
- Banking
- Microfilm
- Print & Distribution
- Janitor
- Safety
- Small Tools
- Legal Publications
- Computer



Expenses – Grants

What is The Money Used For:

Juvenile Grants

- Salaries, contractual, incentives, telephone, medical, training & meetings, vehicle operations, building maintenance, food, equipment, & other supplies

HIDTA (High Intensity Drug Trafficking Areas)

- Mobile phone, vehicle lease, fuel & repairs

OEM (Office of Emergency Management)

- Domestic preparedness, mitigation, Weapons of Mass Destruction/Regional Homeland Security Oversight Committee (WMD RHSOC), District "O" recycling grant

Resource Management

- Riverbluff Cave, Community Awareness

Expenses – Other

What is The Money Used For:

- Other Court Expenses
- Guardian Ad Litem (GAL) Fees
- Victim/Witness Cases
- Case Preparation
- Investigative Costs
- Sheriff Fees
- Crime Prevention
- Drug Enforcement
- Inmate Claims
- Reciprocity Agreement
- Purchases for Resale
- Probation Services

Expenses – Transfers

What is The Money Used For:

LEST I

- To cover expenditures that exceed revenues received from LEST I taxes.

**Bond
Fund**

- To make bond payments.

Unappropriated Contingency

What is The Money Used For:

- Money set aside in the budget for unexpected and unbudgeted expenditures.
- The amount required by statute for the County general fund is 3% of annual revenues.



% of General Revenue Budget

Circuit Courts	5.47%	County Commission	1.07%
Circuit Clerk	0.10%	Budget	0.32%
Juvenile Courts	8.36%	Human Resources	0.54%
Juvenile Detention	1.93%	Purchasing	0.49%
Juvenile Grants	1.09%	General Services	0.57%
Prosecuting Attorney	6.50%	Pre Trial	0.42%
PA Non Support (Title IV-D)	2.51%	Medical Examiner	1.34%
Sheriff	12.24%	Information Systems	5.74%
Sheriff (HIDTA)	0.20%	OEM	1.82%
Jail	17.77%	Pre-Disaster OEM	0.14%
Auditor	0.98%	County Administrator	0.29%
Collector	1.47%	Building Operations	2.84%
County Clerk	0.73%	Resource Management	2.56%
Election & Voter Registration	0.34%	Vehicle Service Center	2.60%
Archives	0.46%	Health Department	2.49%
Public Administrator	1.08%	County Operations	4.25%
Recorder	0.97%	Other	9.84%
Treasurer	0.48%		

Want More Information?

Visit www.greencountymo.org

In the Departments section

Click on Budget

Budget Information

View the 2015 Budget

